



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

**Internal Audit Section**  
1520 Market St., Suite 3005  
St. Louis, Missouri 63103-2630  
(314) 657-3490  
Fax: (314) 552-7670

August 4, 2015

Melba R. Moore, Acting Director/Commissioner  
Department of Health and Hospitals  
1520 Market Street, Room 4051  
St. Louis, MO 63103-2900

RE: Special Request – Communicable Disease Expenditures Review  
(Project #2015-SP05)

Dear Ms. Moore:

Enclosed is the Internal Audit Section's report on the special review of Communicable Disease expenditures. A description of the scope of work is included in the report.

Fieldwork was completed on June 29, 2015. No observations were noted during our review that will require management's responses to be incorporated in the report.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Ishmael Ikpeama  
Internal Audit Supervisor

Enclosure



# CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH AND HOSPITALS**

**SPECIAL REQUEST**

**COMMUNICABLE DISEASE  
EXPENDITURES REVIEW**

**JULY 1, 2014 THROUGH MARCH 31, 2015**

**PROJECT #2015-SP05**

**DATE ISSUED: AUGUST 4, 2015**

**Prepared By:  
The Internal Audit Section**



**DEPARTMENT OF HEALTH AND HOSPITALS  
SPECIAL REQUEST  
COMMUNICABLE DISEASE  
EXPENDITURES REVIEW  
JULY 1, 2014 THROUGH MARCH 31, 2015**

**TABLE OF CONTENTS**

---

<b>SUMMARY .....</b>	<b>1</b>
Background .....	1
Purpose .....	1
Scope and Methodology .....	1
Status of Prior Observations .....	2
Conclusion.....	2

**DEPARTMENT OF HEALTH AND HOSPITALS  
SPECIAL REQUEST  
COMMUNICABLE DISEASE  
EXPENDITURES REVIEW  
JULY 1, 2014 THROUGH MARCH 31, 2015**

**SUMMARY**

---

**Background**

The Department of Health and Hospitals mission is to assure a healthy St. Louis community through quality public health services and partnerships by providing continuous protection, prevention, and promotion for the public health.

Communicable Disease serves as a catalyst for change and leadership for the prevention and care of all communicable diseases throughout the City of St. Louis and the St. Louis Region. Communicable Disease serves the St. Louis region through planning, education, data reporting, and dissemination of information regarding these diseases, enlisting community support in developing and conducting interventions as well as providing care services that protect and educate individuals, our community and ultimately end the spread of all communicable diseases.

**Purpose**

The purpose of this review was to determine if the department effectively and efficiently manages its risks pertaining to Communicable Disease expenditures to ensure:

- Compliance with applicable laws, contracts terms, regulations, policies and procedures
- Safeguarding of assets
- Reliability and integrity of financial and operational information
- The economic and efficient use of resources

The Acting Director, Department of Health and Hospitals made a special request for the review of Communicable Disease expenditures.

**Scope and Methodology**

The review was confined to evaluating Department of Health and Hospitals fiscal controls over the expenditures on the various Communicable Disease Federal, State (fund 1166) and City (general fund 1110) funded programs. The scope of the review covered the period July 1, 2014 through March 31, 2015.

The review procedures included but not limited to the following:

- Inquires of Fiscal Manager, Grant Accountants and Contract Compliance Officer
- Reviews for compliance with written policies and procedures
- Limited tests of related controls
- Other procedures considered necessary

**DEPARTMENT OF HEALTH AND HOSPITALS  
SPECIAL REQUEST  
COMMUNICABLE DISEASE  
EXPENDITURES REVIEW  
JULY 1, 2014 THROUGH MARCH 31, 2015**

**SUMMARY**

---

**Status of Prior Observations**

No prior audit was performed recently on the Communicable Disease expenditures by Internal Audit Section /external auditors.

**Conclusion**

Based on the review and the testing performed on selected Communicable Disease line items expenditures, we found no evidence to suggest that the Department of Health and Hospitals has not effectively and efficiently managed fiscal risks related to expenditures over the period July 1, 2014 through March 31, 2015.